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Association at 170 Nassau street, in the Borough o Manhattan, New York. President and Treasure William M. Laffan, 170 Nassau treet. The office of Secretary of the Association temporarily vacant.

London office, Effingham House, 1 Arundel street rand. The daily and Sunday Sun are on sale in ondon at the American and Colonial Exchange, Cariton street, Regent street, and Daw's Steamship igency, 17 Green street, Leicester Square.

Paris office, 32 Rue Louis le Grand. The daily and Sunday editions are on sale at Kiosque 12, near the Grand Hotel: Kiosque 77, Boulevard des Capucines, corner Placade l'Opéra, and Kiosque 19, Boulevard des Italiens, corner Rue Louis le Grand.

If our friends who favor us with manuscripts for publication wish to have rejected articles returned hey must in all cases send stamps for that purpose.

Public Opinion of the Taft Income

For the enlightenment of our friends the conservative Senators-and they shall be our friends till death us do part Parties in Continental Europe," has concerning Mr. TAFT's proposed new Ministerial accountability is bound up income tax. The tableau might easily is neither probable nor desirable. The have been made ten times larger. We believe ourselves to be strictly within the limits of moderate statement when to representatives of the people a promany years so one sided an expression have to take place in the organization of of public sentiment about any important the Empire. Mr. LOWELL points out country. The protest has grown in volume as the significance and tendency are controlled by a single man, would be understood. It is almost universal, the real source of power. Suppose, for the one or two exceptions to the de- example, that the Reichstag should nunciation of the Taft tax among newspapers of note being cases of unusual docility and well known capacity for deglutition. The protest is as widespread geographically as it is inde- but that in Prussia the King should

By the Taft Income tax we mean, of course, the tax on corporate incomes which was specifically recommended in Prussian Cabinet respectively should the Denver platform of 1908; coupled, however, in the Bryanite programme with the provision that the doubts as to the constitutionality of the tax on corporate incomes should first be removed by the submission to the States of an enabling amendment to the United | and hence Prussia would either become States Constitution. President TAFT merged in the Empire or else her govhas apparently persuaded himself, by some process of reasoning at present but dimly visible, that while a tax on the income of the individual person may er a "special excise" tax.

habit of thought.

We beg the conservative Senators to study the extracts printed elsewhere, and to study them in no other spirit than that of conviction of the sincerity of these utterances of criticism. They degree abated or affected by the apologetic theory that the enactment of a probably unconstitutional tax on corporate incomes is the only way to save show that the gods loved him. the country and avert the enactment of a probably unconstitutional tax on individual incomes.

## Is a Crisis in Germany at Hand?

According to a semi-official statement resort to the alternative move of dis- had then. He missed his hour. What solving the Reichstag. 'The fact that is more, he missed that piece of ours. with the Kaiser's approval he will take outside of the imperialist tent, what he between parliamentary government as notably by this "City of Brass," for exit is practised in Germany and the ample, whereof a word or two appeared lost. British prototype of the system.

tag on June 24 would, if received by a give him at present, for he is wear some Prime Minister in almost any other Eu- as the devil. If he must be a street ropean country possessing parliamen- preacher against the Asquith Governhis immediate resignation. The bill to the reverberant heavens for more extending inheritance taxes to direct blood and steel, let him do it in prose heirs, including widows and children, that has the form of prose. These milihad been recognized as one of the most important features of the Government's supposed to be poetry have the rhythm has her "occupation" already picked out nscal programme. Nevertheless, the Conservatives proper, the Centrists, the Poles, the Alsatians and Independents cast against it 194 votes, or eight more than those which were mustered in its favor by the so-called "Free" or "Im- TERENCE MULVANEY and his friends perial" Conservatives, National Liber- can never lose us. But did Mr. KIP- cotton would not be at all protective, als, Badicals and Socialists. In other words, the Kaiser found himself and his Minister supported by his enemies the Socialists and deserted by his old friends the Conservatives.

Empire the power of dissolving the pop- alarms, and tell us, as Mr. CHARLES ular assembly belongs to the Bundes- ELIOT NORTON told us years before,

rath, but would unquestionably be exer- that Mr. KIPLING has seen and sung the rised at Emperor William's request, beauty and the tragedy of things com-We are told, however, that no such mon and despised. Let it go at this for request will be made and that at the this time: Mr. KIPLING's poetry at its same time the Kaiser declines to grat- best is a tour de force; at its worst, as ify the Chancellor's desire to resign. in the "City of Brass," falling on us in According to the semi-official statement these days of molten brass, it is an inpublished on June 25 Count von BULOW ternational outrage against which the holds it to be his duty to act in accord with the conviction of the Federal Council-we should bear in mind that he sits DAILY, Per Year. ..... e oo in the Reichstag as a member of the ...... 2 00 Bundesrath—that it is necessary to meet s ee the existing deficit by bringing about gathered by the cold immortal hands of the passage of a taxation measure, but PROSERPINE, say in 1870, leaving "Ataa measure that shall exclude duties on lanta in Calydon" and "Poems and Balstock transfers, on the output of the lads" and "Songs Before Sunrise," he grain mills and on the export of coal. Published by the Sun Printing and Publishing When his duty to the Bundesrath and SHELLEY and all the inheritors of unfulinferentially to his imperial master has filled renown. Browning lived too long. been done Count von Btlow will be Most poets do, nor need we except TENat liberty, so he is informed, to con- NYSON on account of the popular success sider a retention of the Chancellorship

as a private matter, but not till then. This was the view of a Premier's duty his position in the face of a rebuff at the doggerel! hands of the legislature to which no British Prime Minister would have submitted. In Russia as in Germany the principle of Ministerial accountability to the popular branch of parliament has never been recognized. So far, indeed, as Germany is concerned President well known work on "Governments and -we print this morning another compre- expressed the opinion that popular govhensive exhibit of newspaper opinion ernment with which the principle of existing institutions of the country are by no means adapted to it, and if the supremacy should pass from a monarch we say that there has not been for found modification would necessarily measure suddenly sprung upon the that the intimate connection between which works very well so long as both of the Taft expedient have come to hardly be possible if the people became succeed in compelling the Emperor to select a Chancellor who enjoyed its confidence. Suppose, in other words, that the Chancellor should become

> action of the Chancellor and of the become independent of each other, and this would involve a practical renouncement by the latter of all interference in Federal matters. The Reichstag as the representative of a wider public opinion would gradually assume a decisive authority in national questions ernment would be confined to local

politically responsible to the Reichstag.

is patent that the imperial royal govern-

ment could be made to work smoothly

pendent of differences in the political remain free to choose his Ministers, It

A Palinode and an Appeal.

A few years ago when Mr. RUDYARD negroes will not be molested. require a constitutional amendment as KIPLING was sick unto death, as was the indispensable preliminary to its en- feared, in this town we had the melanactment, a tax on the income of the choly honor of writing an editorial articorporate person can be rendered im- cle full of enthusiasm for his genius and of regret for the loss which literamune as to the constitutional inhibition ture had suffered. His star was at by a simple verbal device, that is, by its blazing ascension-culmination is calling it what it is not, an "excise" tax the word, perhaps. We must have recounted the suddenness with which he had burst upon mankind, the freshness of his themes, his vigor, originality and wild humor. He was another Wonnewspapers of this town swore that elee tpress an overwhelming and abso- vated railroad guards and even cabmen, that of seventy-five worthy citizens resident of lutely honest public sentiment against those master cynics, and "brush boys" the Taft Income tax. They are in no and hallboys took a passionate interest in Mr. KIPLING's health. This seems so legendary that we feel it is true in this conclusion, nor is exception likely great part. Mr. KIPLING was the god to be taken to the Judge's reasoning. of the moment, and he was about to It only puts in words the fact that has

> As we remember that sincere alas, alas, for KIPLING!-we must con-

in yesterday's Sun. As a patriot, as There is no doubt that the blow dealt a Chauvinist even, Mr. KIPLING may be Chancellor von Bulow in the Reichs- praised or forgiven. We shall not fortary institutions, have been followed by ment or anything else, if he must howl tary, naval and political assorted lengths of a procession of cripples and the rhyme of an ass yoked up with a cow. This is a palinode, and sometimes the

truth has to be severe. We swear by the "Jungle Books." LING ever write any poetry? The "Recessional" is the cheapest semi-religious patriotic commonplace. The "Barrack Room Ballads" and "Departmental Ditties" are mighty fine in their way, but Under such circumstances the head they are only excellent good music of a British Government would not have hall warbles. As for the so much adhesitated a moment to adopt one of two mired celebrations of machinery, they siternatives. He would have insisted are mightily clever; but they lack the on the acceptance of his resignation or, passion, the beauty, the supreme form The doubted whether his opponents of poetry, fit so to be called. In vain reflected the nation's preponderant does that quivering mound of paradoxes opinion, he would have advised his sov- and of sentimentalities, Mr. GILBERT ereign to dissolve Parliament and order KEITH CHESTERTON, invite us to cona new general election. In the German sider the poetry of letter boxes and fire

State Department or the Health De-

partment should protest. Again we think of the favorites of the gods and of that unprinted editorial. If SWINBURNE had had the luck to be would have ranked with KEATS and when the third Russian Duma took a poet, would have found it to his ground irreconcilable with a part of Mr. advantage to go off the stage at the STOLYPIN's legislative programme; and dramatic moment. Since he didn't, the Russian Premier consented to retain may he live forever, live to repent his

THOMAS HARDY is another case in itable grists of intolerable "poetry"? "precious" Mr. MAURICE HEWLETT too. They are no excuse for Mr. KIPLING, LOWELL of Harvard University, in his though. Nobody and nothing can excuse him. If he can't reform, why in the name of humanity can't he swear off in summer?

The Georgia Railroad Award. That provision of the award of the arbitrators in the dispute between the white firemen of the Georgia Railroad and their employer in which it is provided that negro firemen shall be paid the same wages as white men may result in forcing the negroes from the road. It would not be unreasonable for the road to seek to avoid trouble in the future, when no economy was to be gained in the present, through making its engine crews all white by the simple expedient of appointing none but white firemen as the blacks now on its rolls drop out. However, this might be a shortsighted policy to pursue.

In this way the object of the instigators of the strike would be accomplished. hough the period necessary to bring about their dominance over the road would be somewhat longer than they hoped. The strike was called to uniontoward the unionizing of all the roads only on condition that the spheres of in the South, which cannot be forced as ship in the labor organizations are on the fire boards.

As for Representative HARDWICK's assertion that the presence of negroes on the engines "is a menace to the travelling public," all that need be said is that for years they have been on the engines them recently seen were incited by the in the circumstances of its inception. unionists, and ceased immediately the unionists ordered peace. If the Governor of the State does his duty the travelling public may rest in security, for the the proposed measure infamous.

## When Saloons Will Close.

In refusing to grant a license for the sale of liquor in a New Jersey township the Judge in whom lay power in the matter has made this statement:

"There is one phase of this question which seems to have been ignored by counsel, the protest of 137 adult women of this township. They indeed are the chief sufferers, and have no other method of defence against the liquor evil than their protest to the Court. I see no reason why drous Boy. Well, the world and we their testimony should not be accepted by me as were somewhat younger then. The to the actual conditions existing in the township. Their protest therefore must be combined with the township and must be controlling with the

There certainly can be no quarrel with been recognized wherever the crusade against licensing drinking places has uncritical eulogy that we bestowed upon been pushed vigorously. The antihim, what more than justice we did his saloon fights have been won by the talents and writings, how we deployed women who have taken part in them. that a star was falling, a sun was set, and wherever the women have been united on the side of the prohibitionists fees to a certain regret that that article the liquor interests have been worsted. published at Berlin on June 25 Prince was never used. And not merely from In many instances hysteria and frantic von Bullow will not resign the post of us, but from nobody else can be get such appeals have marked their campaigns. Chancellor of the Empire, nor will be high and honest praise as he would have but success has always attended them in the end.

The liquor manufacturers and sellers a third course is open to him and that Every time that he beats the big drum must acknowledge this and may as well make up their minds that when the it throws light on the radical difference missed is borne in upon us again, and women are practically a unit aggressively opposing them their cause is

> Statistics, just gathered and tabulated of Smith and Radeliffe colleges show that women collegians are loath to wed. Of 3,000 Smith graduates and 800 Radeliffe graduates less than 16 per cent, are pursuing business occupations. Fight hunare pursuing business occupations. Degra nu-dred Smith graduates are leachers, or 27 per cent. and 800 are married, while 900 have no occupations. Three hundred Hadellife graduates, or 44 per cent.

Loath to wed! We will never believe it. Who talks more about a June wedding than the college girl? Who envies more the undergraduate who is engaged and for her? Give these unmarried Smith and of the country, one so rank and unreasonthem will escape spinsterhood!

When is a tariff rate a revenue duty? Mr. Bacon of Georgia thinks his prop rate of four cents a pound upon Sea Island while Senator ALDRICH thinks it would Senate yesterday who desired such a duty,

and the Georgia Senator replied: "The growers of the cotton wanted a much higher duty than I have asked for, and I declined ask the Schate for more than a revenue duty. do not propose to stand for a protective duty."

This is the funniest thing that has been said during the debate, and the Hon. AUGUSTUS OCTAVIUS BACON is the most solemn man in the Senate.

Use for Mere Mana TO THE EDITOR OF THE SUN-SIR to "J. F. M.," who wishes to know what is the living where there are no neighbors, I she

THE TAX OF INEQUITY.

What the Country Thinks of It. From the New Haven Evening Register.

The Tax of Inequity is the accurate term

which THE SUN applies to the proposition, now assuming serious proportions at Washington, to overcome the national Treasury deficit which seven years of extravagance have recklessly created by means of a tax of 2 per cent. on the net earnings of corporations. Heretofore the Register has not been disposed to concede that any such njustice is deliberately intended by Mr. Taft. Yet day after day the serious discussion of it goes on, and before we know t we shall discover that the Taft Administration is committed to it beyond recall, and we shall have the deplorable instance of an well afford to disregard.

From the San Francisco Chronicle. As has often been pointed out in these columns, a large number of the States have already resorted to the taxation of inheritances, and depend upon the revenue from point. Why will he "grind out" illim- that source to supply a considerable part of their needs for administrative purposes. EDEN PHILLPOTTS, a minor Hardy, is The same observations apply to the suggesalso smiting a reluctant lyre. The very tion to impose a Federal tax on the net earnings of corporations. As in the case of inheritances, the States have been acting on the theory that taxation of that them have already availed themselves of ings for their support, and will be reluctant

From the Florida Times-Union.

lovernment.

From the Boston Transcript. It is also significant that whereas this tax has been discussed by the President as a temporary expedient, with a time limit set on its operation, like the five years which was applied to the income tax of the Wilson bill, the conferees at the White House shrewdly decided to let it be enacted to stay until it was repealed. Any other decision would be farcical. Nobody supposes that the Congress of the United States, when it finds twenty-five million dollars pouring in from the earnings of corporations, is likely to stop building battleships

doubled force to the operations of the Government. Any money which comes into ize the road thoroughly, and as a step the Treasury so easy-politically measured -as this will be continually called for . . The East is still hopeful that Mr. long as negroes not eligible to member- Aldrich will find some way to get along without its imposition. In this period of profound peace all such extraordinary levles ought to be unnecessary.

From the Philadelphia Public Ledger Whatever reason or justification President and his advisers can devise for his proposed tax upon corporation earnings, without opposition from the public; that there is every kind of reason why it should the exhibitions of antagonism toward be opposed. It is bad in itself and worse

> From the Chicago Inter Ocean. It is the principle of Government control of the business of the country that makes

From the Hartford Dally Times. The proposed tax is edious, and the stream tions of a deluge.

From the St. Paul Pioneer Press. Rarely do we find, in the journals which most faithfully represent public opinion, anything more than a doubtful, hesitating and very much qualified approval. The prevailing sentiment in such is antagonistic.

From the Denver Republican. The incorporated business would be placed at a 2 per cent. disadvantage in competing with individuals or businesses continued under firm ownership. Because if is newer, more up to date in its methods and more progressive, the West would be tated out of all proportion to the East, where old family relations obtain more largely and more established businesses are continued under the partnership plan.

From the Springfield Republican. President Taft's corporation tax scheme is now being placed in its true light before the country. Revenue is merely a subordinate object. The primary purpose is to substitute Federal for State control of all corporations, and the tax measure now being drawn up is to be regarded, on the reported authority of Mr. Taft himself, as a first and long step to that end.

From the Albany Evening Journal. Except in time of war the United States as been able, since its formation, to raise all the revenue necessary for its expenditures by internal revenue taxes and cus-

From the St. Paul Dispatch

Altogether it simply is a haphazard experiment in taxation, vaguely undertaken. About the only thing certain in connection with the proposition is that its enactment would put a swarm of Federal inspectors and bookkeepers late the offices of all corporations and be productive of endless litigation.

From the Rochester Democrat and Chronicle. There are many business men in Congress and it does not seem probable that they will permit a measure almost universally condemned by the business and the press Radcliffe girls time and see how many of able in its details, and so needless also, to every particular except that one firm is a pass the two houses, certainly not without corporation and another company is a both protest and warning of the certain

From the Providence Journal

While the President seems bound to push his corporation tax amendment through be too high. He asked Mr. Bacon in the the protests against it continue to be heard from a great variety of sources. Even Mr. Herbert Knox Smith, himself of radical tendencies and well fitted to speak with authority because of his occupancy of the post of Commissioner of Corporations, says that in order to prevent evasions of the law a force equal in numbers to the United failure to carry out his pledge of a downward States Army would be required. Is this revision of the tariff in view of the adoption not a serious consideration? A certain of his scheme of putting the greatest of all further degree of centralization is inevitable, the so-called Roosevelt policies on the statbut why should the movement be thus accel- ute book-the abolishment of privacy in erated especially in a dubious cause? To the business of corporations. He will show that the cause is dublous is an easy point with pride to this great schievement task. For example, nobody knows our of "putting a book in the nose" of all the tainly that a corporation tax will prove corporations of the country and subjecting to be constitutional. . . The Presi- them to examination and supervis

his advocacy of the tax largely by political considerations. He is a shrewd politician, though a less noisy one than his predecessor. But the American public is not much concerned with this aspect of the situation. It does not wish to see an unfair and dan-

Guard out of a dilemma.

From the Springfield Republican. It is a needless awkward and wholly inequitable measure, and ought to be defeated. If more revenue must be had pending the establishment of an individual income tax let a stamp or other tax be temporarily imposed.

More than 2,000,000 persons own shares in injustice added to an evil instead of a the railways and in the great industrial of it, the shadow in the background of the reasonable revision of the tariff that would enterprises. A large proportion of the old familiar Big Stick, the proposition fails result in general prosperity. The greatest stocks of the United Stafes Steel Corpora- to commend itself even to those who have danger lies in the superficial public attitude tion are held by the workers in that big always had a profound faith in the progressof "Crossing the Bar." Poets should be toward these things. \* \* \* There is combine. As shares are sold in denomina- sive conservatism of President Taft. smothered in rose leaves or drowned in appearing against Mr. Taft's tax proposi- tions of \$100 or less they are within reach honey dew at 30 at the very latest. We tion, now that it is being taken seriously, of everybody who lays by any money at all. maintained by the Czar Nicholas II. think that Mr. Kipling, though he is not a volume of calm objection which he cannot In the last two or three years the number of people of moderate means who have bought stocks as an investment has been trebled. Thus in a sense the big corporations have become the poor man's savings bank. A tax on the net income of the corporations would diminish the dividends which their stockholders would receive and vestors would get.

From the Hartford Dally Times. In our opinion the unfairness and injustice which would result from adopting the President's plan is not the worst feature character was left to them, and most of of it. It is the destruction of the power of the amendment to the tariff bill, the "Taft the States, which Mr. Taft openly proclaims plan," introduced yesterday, imposing a the privilege of drawing from railroad earn- as desirable, and the accomplishment of 2 per cent, tax on the "net income" of all this by the use of the taxing power, as in corporations with an income of over \$5,000 to have it encroached upon by the Federal the case of the anti-oleomargarine legisla- a year. Federal regulation of all corporation, that is most deplorable and gravely tions begins with this tax. In the end the dangerous. If the States are to be stripped This plan grows worse with every change of their powers over corporations and all the expenditures and the management of Governmental control over the business organizations of the country is to be centred in one vast Federal department at Washington, then let us have it brought about by an amendment of the Federal Constitution regularly proposed and lawfully enacted. The like it. It is close, precise, minute and conremodelling of our form of government through the use of the power of Congress raised that can possibly be avoided. Judito levy taxes must not be permitted.

Some of the Washington correspondents continue to declare that the tax on corporations is the only alternative to an income tax and that the business men of the country should congratulate themselves on geton the coast or erecting public buildings in ting off so easily! This is almost an insult Iowa merely for the sake of saving this sum. to President Taft, for it assumes that he Easy come, easy go," applies with re- would approve a tax that he knows to be unconstitutional.

> From the Denver Republican. The imposition of the 2 per cent. tax on

corporations, apart from the question of its constitutionality as a piece of class legislation and one meeting also the objections raised to the income tax, would be a most unpopular measure. Further interference in business affairs from an army of Federal inspectors and bookkeepers prying into the affairs of corporations would become burdensoms and intelerable. There is something un-American about the whole busi-

From the Charleston Evening Post.

THE SUN advocates instead of this corporation profit tax the laying of a stamp tax, a plan for raising revenue with which the country is familiar, which is simple enough in its operation and which reaches impartially to practically every form of Mr. Hearst as the special representative business. The suggestion is eminently of opposition to it is assuming the propor- will not be adopted by the Administration man and Hill and others and let the sugar for the very reason that the stamp tax is familiar to the people of the United States and is known as a resort only of real emergency, such as a war or a financial panic. The laying of such a tax is an open concase of war no Government party wants to make. . . . Such a scheme of indirection was not expected to apring from the Administration of Mr. Taft.

From the St. Louis Republic. We have yet to discover whether this tax on the net income of corporations will possess the one great merit it is credited with. The argument that it can be enforced, while a tax on individual incomes cannot, is necessarily subject to the qualification the ingenuities of accountants enforce. There is equally reason to question the assumption that it differs from the tax on individual incomes in that it is constitutional.

From the Wilmington Every Evening.

Already it is apparent that President Taft's suggested tax on the net income of corporations-that tax on privilege, not an excise, that tax on artificial persons instead | ch of patural persons-is not in accord with the sentiment of the country. On the contrary the opposition is vigorous and wide-

From the Boston Daily Advertiser

The discussion in the Boston Chamber of Commerce relative to the proposed tax on corporations shows a very strong disposition to criticise the action of the leaders in Congress in making plans for so important a tax without giving any adequate hearings to the interests affected. It also shows a decided preference for a tax on dividenda. if any attempt is to be made to impose a direct tax upon the "prosperity" of the corporations-as has been suggested through apparently inspired sources.

How will this scheme work? In Waterville there are several corporations which are doing simply a copartuerable business. They are in competition with other nouses dealing in the same lines of merchandise. Their methods are exactly alike in copartnership. Under the proposed Taft corporation law the firm in business as a corporation will be taxed 2 per cent. of its net earnings above \$5,000 a year, while the copartnership on the same street and buying and selling the same kind of goods the same way will be exempt from the Taft tax. Just such illustrations can be found

Mr. Taft's idea evidently is that the 'mass of Americans will be willing to overlook the

dent appears to have been persuaded in Federal agents as national banks are now examined and supervised.

> From the Philadelphia Record. Congress has no business to levy any new ar at this time.

From the Providence Journal. gerous tax imposed merely to help the Old It would be well if the Republican leaders at Washington were to drop their latest scheme for raising, additional revenue and is a "direct" tax within the meaning try something else-if anything needs to be of the United States Constitution and cantried. The stamp tax is easy of imposition not be levied by Congress unless appor-

> siderable fuse or inconvenience. From the New Haven Journal-Courier. It has irritated the nerves of commerce more than it has quieted them. Suggesting as it does, at least upon an immature study

From the Buffalo Commercial. The sentiment of the country has already been strongly expressed against this form of tax. It will become still more emphatic. Congress should first finish up the tariff bill, ascertain what revenue it can be relied on to produce, and then, if more is needed to or personal property is a corporation or meet the Roosevelt deficit, after the policy an individual. The Constitution says nothof economy is enforced, reenact the simple ing about who owns the real estate or perwould cut down the income which their in- and equitable stamp tax instead of the sonal property on which the direct tax Taft amendment.

## A Favoring Voice.

From the Philadelphia Press. No tax measure in American history has worked a more momentous change than will reports required will affect the accounts. every corporation above the smallest. . . The corporation tax amendment

is drawn by two of the best corporation lawyers in the country, Attorney-General Wickersham and Senator Root. It reads stitutional. No disputed questions are cial decisions through a century on Federal taxation are summed in its carefully draws provisions. Its future in the courts no man can predict, but for a measure so novel and so far reaching it has surprisingly little that raises a legal issue not already decided by the courts in favor of the provisions of this

bill. . . The money paid by corporations under this act will be small-large as the sum is-by the side of the change this corporation tax amendment will make in the reports, the management, the accounts and the literary world of Cracow. and the policy of every corporation. Corporate secrecy will grow difficult. . Corporate publicity will begin. In publicity is safety for all-public, shareholder and bondholder.

AN OFFICIAL HISTORY. Will the Delegates of the Tennis Cabinet

Write a Sugar Chapter? TO THE EDITOR OF THE SUN-Sir: I notice that Messrs. Garfield and Pinchot of the late "Tennis Cabinet" will shortly issue a work on the achievements of the late Administration, not forgetting to men-tion the important parts they each played in it, I presume. I am interested and only hope that it may be complete. Do you think they will tell all about the strong pull of the sugar trust when they mention Mr. Herbert Parsons's negotiations with

of the mighty hunter? must have been all right to "soak" Harritrust go or it would not have been done. Perhaps another four years of the "uplift" ing of sugar trust sugar entirely, being a owerful strong worker in the great movefession of emergency, which except in ment for the regulation of everything-except the sugar trust-in Congress in the person of the Hon, Herbert Parsons.

I feel sure that Messrs. Garfield and Pinchet in their first chapter on the "square deal" will not fail to mention this matter. BUFFALO, June 26. AN UPLIPTER.

A Nomination for Mayor.

TO THE EDITOR OF THE SUN-Sir: What's the matter with Police Commissioner Bingham for our next Mayor? Honest, fearless, capable and his whole frame saturated with horse sense, a mighty scarce article in recent PLAIN ORDINART MAN. NEW YORK, June 28.

What Conference Committees May De TO THE EDITOR OF THE SUK-SIC: Referring the enclosed headline, clipped from THE SUN f June 26, I note that you say: "As both house have agreed to it the schedule cannot be changed in conference." While I understand that it is improbable that any clause in the tariff bill which has been agreed to by both houses will be mation if it is not permissible to make such changes!

In the "Digest and Manual of the Rules and Practices of the House of Representatives" the limitations imposed on the conferforth:

It is not competent for a conference committee to consider matters or subjects not in dispute be tween the two houses; nor can the committee hange the text of a bill to which both ho

The committees are appointed to con the differences arising between the two houses, not the general subject of the pending legislation. In conference on the revenue measure now under discussion only the matters as to which there is disagree-

De Massa ob de Sheepfel's TO THE EDSTOR OF THE SUN-Sir: This dialect m. written by Salite Pratt McLean, apr in THE SUN some twelve years ago. THE SUN then said it had been pronounced the finest dislect poem ever written. As it was called for again n THE SUNDAY SUN some time ago and no one

TROT, June 28. JOHN F. LOWERY De Massa ob de sheepfol'
Dat guard the sheepfol' bin
Looked out in de gloomerin' meadow What de long night rain begin— So he called to de hirelin' shephe'd:

"Is my sheep-is dey all come in? "Oh den," says de hirelin' shephe'd. e-dey's black and thir nd some dey's po' ol wedders-But de ree' dey's all brung in."

Den de Massa ob de sheepfol' Dat guard de sheepfol' bin Goes down in de gloomerin' meadows Whar de long night rain begin-o be let down de ba's ob de sheepfol'. Callin' sof: "Come in! Come in!"

Den us through de gloomerin' meadow Through the col' night rain an' win',
An' up through de gloomerin' rain pat'Whar de sleet fa' piercin' thin— Dey all comes gadderin' int

Brief but Vigorous Financial Retrespect From the Florida Times Union.

THE CORPORATION TAX.

Is it Not "Direct" Within the Meaning of the Constitution?

TO THE EDITOR OF THE SUN-Sir: The United States Supreme Court decided in Pollock vs. Farmers Loan and Trust Company, 158 U. S., that a tax on the income of either real estate or personal property and burdensome to nobody. It would raise tioned according to the rule prescribed. all the money necessary without any con- namely, population and representation in

Congress. The Constitution in providing that "direct" taxes must be thus apportioned makes no mention of persons, individuals or corporations upon whom the tax is levied. All "direct" taxes must be thus apportioned.

The Supreme Court in said decision made no distinction between taxes levied on the property of persons or individuals and those levied on the property of corporations. It held that a tax levied on the income of either real estate or personal property was under the Constitution equivalent to a tax on the real or personal property itself and was a "direct" tax. This is true whether the owner of the real estate is levied. All "direct" taxes must be apportioned, not all direct taxes on individuals or on property owned by individuals, but also all direct taxes on corporations or on property owned by corporations. How can the proposed tax be sustained

under the United States Constitution? HARRY HUBBARD. BRIARCLIFF LODGE, June 26.

HELENA MODJESKA.

An Opportunity for New Yorkers to Pay the Last Tribute to a Great Woman.

TO THE EDITOR OF THE SEN-Sir: This week the body of the lamented Polish-American actress Helena Modrzejewska from Chicago, where it has rested since May 24, and will be taken on July 3 by the steamer Auguste Victoria of the Hamburg-American Line to its final resting place in Poland, the native land of the illustrious woman. New York will thus be the last city of the New World to pay honors to this

distinguished daughter of Poland. In Poland active steps have been taken to honor worthily this great artist and patriot of Cracow and Leopol, Austrian Poland. have decided to place statues of Modrze iewska in their foyers. Besides this, "Modrzejewska fund" is to be created in Warsaw to assist studying actresses. Arrangements for the national funeral of July 17 in Cracow, are being made by a committee of men eminent in the theatrical

Thus is Poland preparing to pay her ribute to the daughter that through her art and her work had well served Poland and the Poles, elevating the Polish name in the entire world by offering evidence of the greatness of the nation that produces

the greatness of the nation that produces such artists as she. America also has not been remiss in paying homage to her who was the most magnificent gem of America's stage and who created a school of art which other countries may envy this country.

A funeral like the funeral of a sovereim princess was arranged for her by los Angeles. In the paying of the honors to the deceased in the Cathedral of St. Fablan there participated two Bishops, numerous priests, 200 Knights of Columbus (who had also served as the guard of honor at the coffin, which had jain in state in their hall for several days), a number of other American societies and delegations, and the Polish societies of Los Angeles.

In Chicago memorial services were arranged for Modrzejewska by the General James Shields Council of the Knights of Columbus and by several Polish organizations; while on Memorial Day thousands of Poles and people of other nationalities not only of Chicago but also from Milwaukee.

honors to the remains of Modrzejewska in the mortuary of the Bohemian-Polish cemetery of St. Albert. Nor has the daily, weekly and monthly

cemetery of St. Albert.

Nor has the daily, weekly and monthly press of the entire country been deficient in the discharge of its duty to Modrzejewska, but has been generous in its homage to this "character better than pearls and rubles," as Bishop Conaty expressed himself in his funeral sermon at Los Angeles.

In a few days the New York admirers of this glory of Poland and America will have an opportunity to pay their homage to her lifeless remains, for according to advices just received from Chicago the body of the deceased will arrive in this city on Thuraday, July 1, and will be taken to the Church of St. Stanislaus, on Seventh street between First avenue and Avenue A, where by special permission of Monsignor Lavelle it will remain over night, and where on Friday at 9:30 o'clock A, M, there will be held the funeral services. Immediately after these services the remains of the illustrious daughter of Poland will be taken abourd the steamer Auguste Victoria, which sails for Hamburg on July 3.

aboard the steamer Auguste Victoria, which sails for Hamburg on July 3. WACLAW PREKOWSKI. NEW YORK, June 28.

TO THE EDITOR OF THE SUN-Sir: I was glad o see your protest against the foolish and inappropriate selections given by most of the sold selections for the chorus? I confess they me me stay away. On Monday night, June 21, the composers of the choral pieces were Leu, Kemp-ter, Wohlgemuth, Kintel and Podbertsky, while the composers of the orchestral and vocal selec-tions were Lizzt, Meyerbeer. Wagner, Weber and Schubert. Was there one charal composer of the first class on that list?

The adult chorus (as distinguished from the children) in the entire festival ignored Bach, Beethoven, Elgar and Rossini, while Wagner was represented only by the hackneyed march from "Tannhäuser" and Brahms by a lullaby. Had they never heard of the latter's "German Requiem"? NEW YORK, June 28.

TO THE EDITOR OF THE SUN—Sir: Bishop McFaul thinks that people to be good must have a religious education. He may be right, but I

I am at the head of the credit department of a large manufacturing business. Dally 1 am called upon to decide whether we shall give credit or not to over a hundred new customers. I nevel these customers. I want to know if they are honest, if they are thrifty, if they have end capital. They might have been educated in doc trines and beliefs from their earliest childhood without influencing my mind in their favor. In fact some of the worst frauds we have on ou

HEWLETTS. N. Y., June 27, CREDIT CLERK. Englishman's Holiday Excursion.

From the London Chronicle. Of holiday excursions of the past probably the most morbid was the visit to the places where famous criminals had paid the final penalty sended on a gibbet over thirty feet high at \" caused by pleasure seekers on Sundays and go ral holidays that the Home Office ordered the sourse, we fall back upon Tussaud's "Char be

The Air in Elevators.

TO THE EDITOR OF THE SUN-SIE. melal New York in reference to fans in elevators The Board of Health or building inspectors should compet the owners of all buildings of six stories and upward to have electric fans this for the benefit of the public, but more especially for the man who is compelled to live constants in the elevator. Some elevators are pertainly injurious to health for want of proper ventila-NEW YORK, June 28.

Knicker-How large a summer resort is it? ker-Well, the postmistress has no time to